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STATE OF MONTANA  
HIGHWAY COMMISSION  
PLANNING SURVEY

MOTOR VEHICLE USE TAX  
LAW AND INSTRUCTIONS


for  
Administration & Collections

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*Issued Jan. 1, 1951*

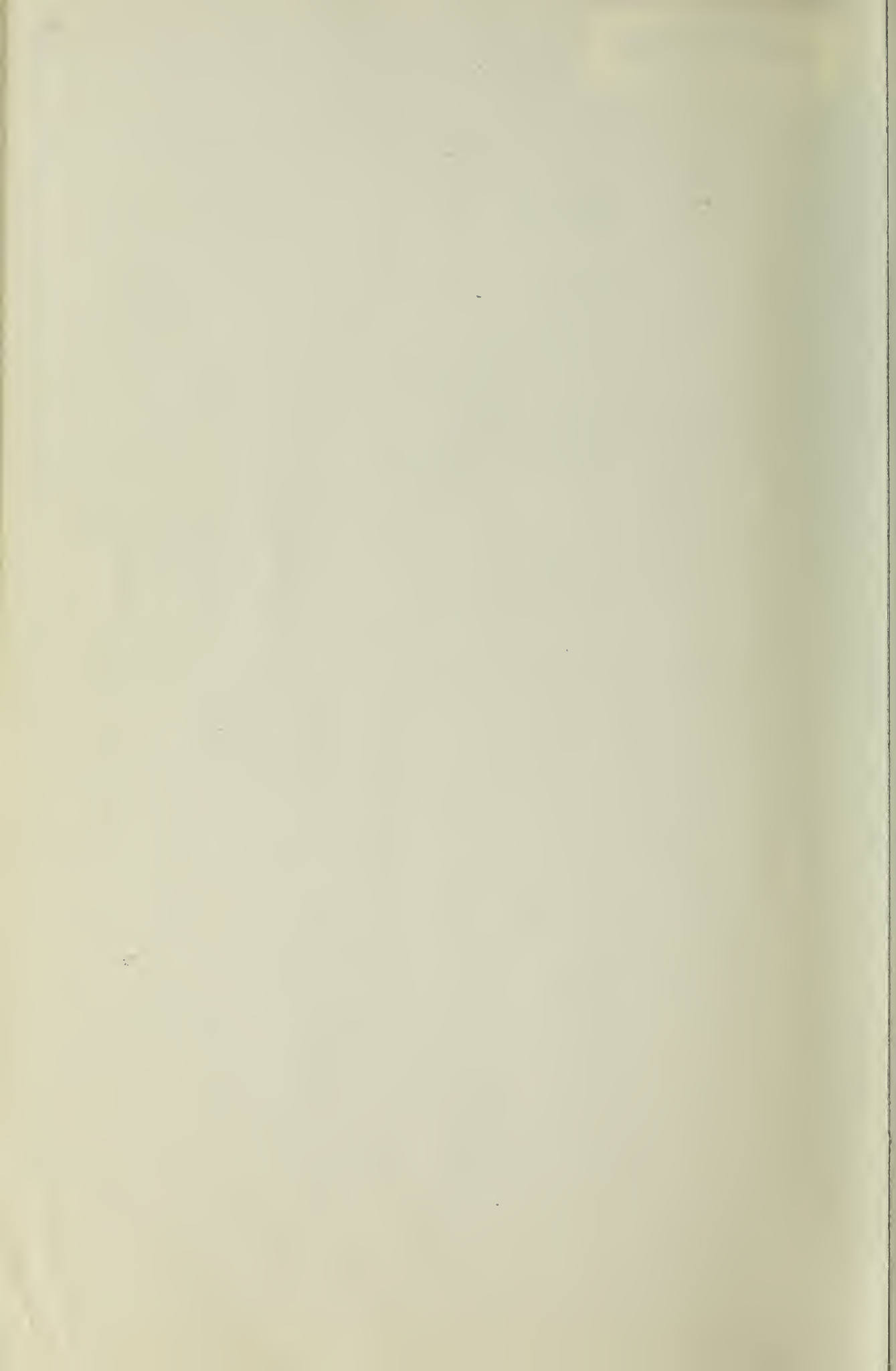
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In regards to refund of taxes or license  
See Vol. 19. Chap. 467 - Sec. 2222-2229.



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JANUARY 1, 1951

REVISED INSTRUCTIONS TO ALL COUNTY TREASURERS FOR THE MOTOR VEHICLE  
USE TAX AS SET FORTH IN CHAPTER 208 OF THE 1949 SESSION LAWS

\* \* \* \* \*

The following data are supplemental to the original instructions issued in 1949 and 1950 for the collection and administration of the Motor Vehicle Use Tax. It is intended that this supplement will clarify and simplify the details and methods used in administering the Motor Vehicle Use Tax Law in 1951.

1. PASSENGER CAR APPLICATION

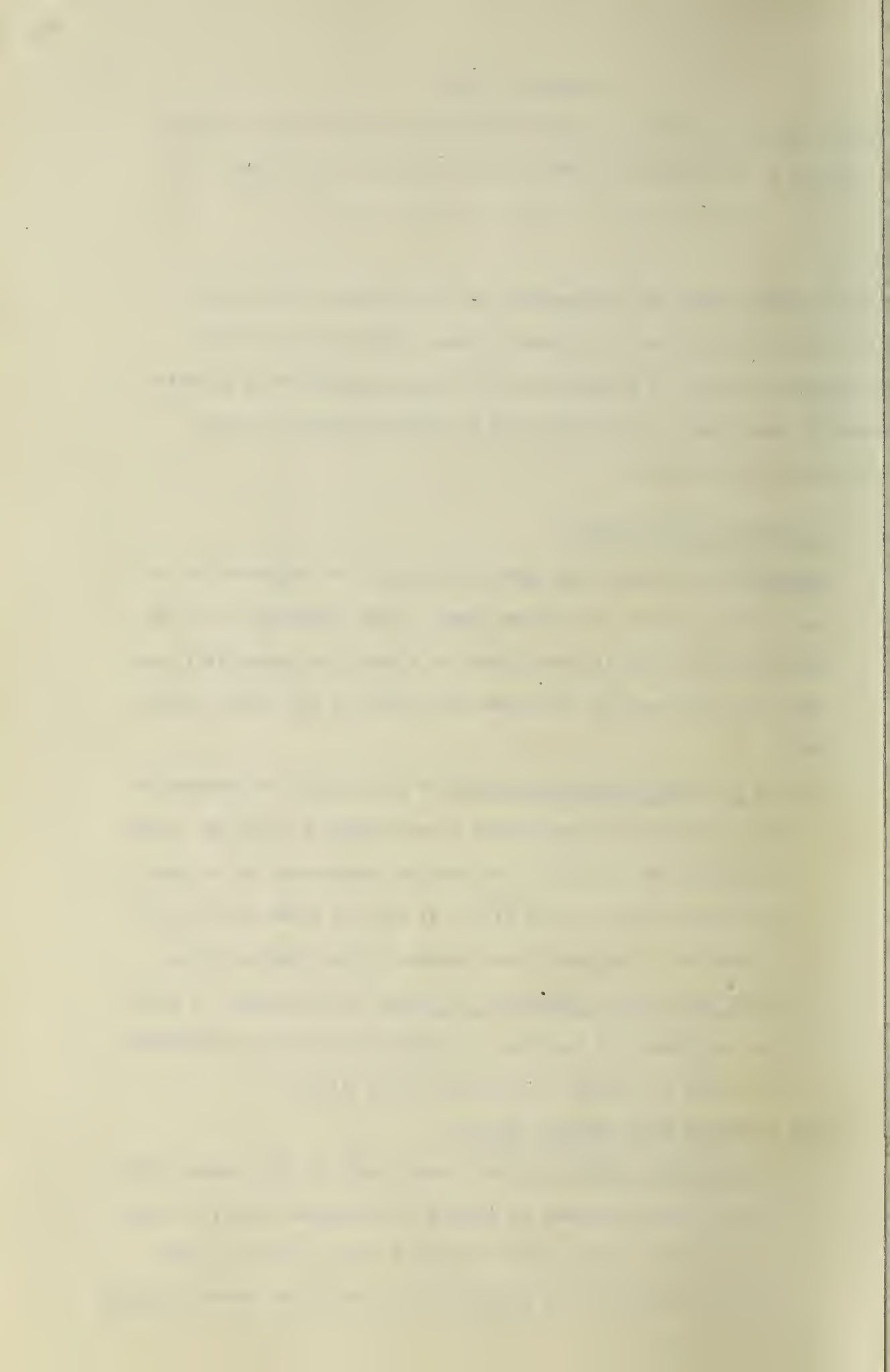
RESIDENTS of Montana shall make application for registration and pay the use tax fee at the same time. It is considered that the Application for the license plates or a decal as issued will signify that all taxes and fees have been paid on the motor vehicle unit.

A. NEW AND USED AUTOMOBILE USE TAX of \$3.00 shall be imposed on all passenger cars registered after January 1, 1951 up to and including June 30, 1951. Automobiles registered after June 30 1951 will carry a fee of \$1.50, as well as those cars in the possession of dealers, when purchased after July 1, 1951.

B. THOSE CARS IN THE POSSESSION OF OWNERS since January 1, 1951, and regardless of the time of registration during the calender year will be subject to the full tax of \$3.00.

2. NEW PASSENGER MOTOR VEHICLE USE TAX

A. THE TERM "NEW AUTOMOBILE" will apply only to 1951 models which have not been assessed or subject to assessment prior to January 1, 1951. A 1951 model purchased after January 1, 1951 will be subject to the \$32.00 tax for the first quarter, \$24.00





for the second quarter, \$16.00 for the third quarter, and \$8.00 for the fourth quarter.

1. Opinion No. 80 -- Volume Number 23 -- January 11, 1950

"That if a motor vehicle which is in the hands of a dealer prior to January 1, and upon which the dealer pays the property tax as provided in Section 53-114, Revised Codes of Montana, 1947, is sold subsequent to January 1, the purchaser is not required to pay the use tax provided in Section 3A, Chapter 208, Session Laws of 1949".

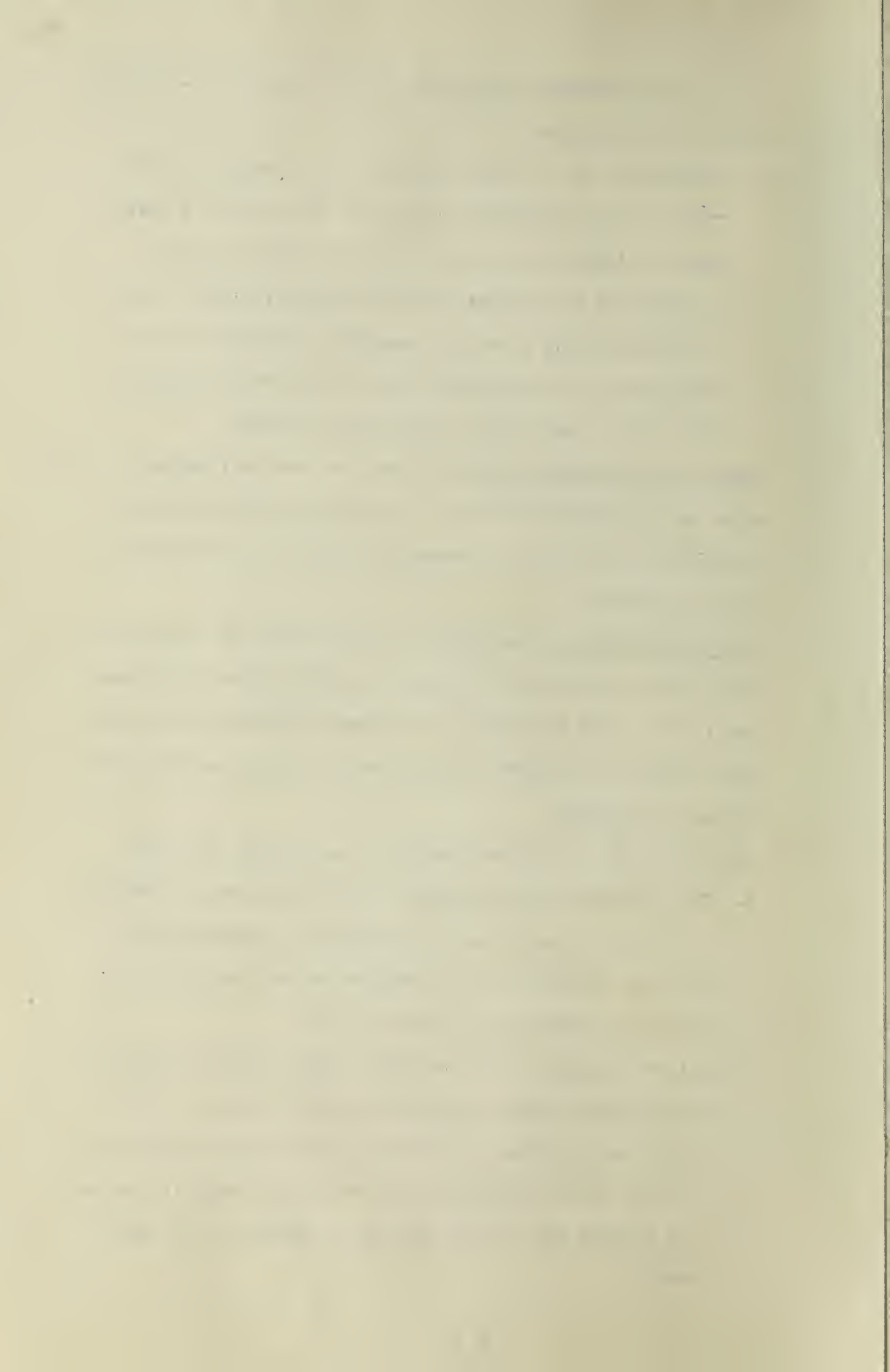
B. UNUSED 1950 PASSENGER CARS which have not been registered, or shown on the dealers inventory of December 31, 1950, will be considered a new car after January 1, 1951 and the \$32.00 tax will be collected. X

C. ANY NEW PASSENGER CAR purchased out of the State of Montana on which initial application is made for registration after January 1, 1951, will be subject to the New Passenger Car Tax, unless evidence is produced to show that a property tax has been paid on the vehicle.

D. Opinion No. 85. -- Volume Number 23. -- January 23, 1950.

1. "All passenger motor vehicles in the State prior to twelve o'clock noon January 1st are subject to assessment for property taxes but are not required to pay the \$32.00 tax imposed by Chapter 208, Laws of 1949.

2. All new passenger motor vehicles brought into the State of Montana after twelve o'clock noon January 1st are subject to the tax specified in Section 3-A of Chapter 208, Laws of 1949, and must also pay the use tax set forth in Section 3 of Chapter 208 if such vehicle is required to be registered".



3. STATION WAGONS

Motor Vehicle - Station Wagon - Trucks - Registration fees

A. Opinion No. 126 -- Volume Number 23 -- September 5, 1950

"Station Wagons are not to be registered as motor trucks unless such vehicles are used primarily for the transportation of commodities, merchandise, produce, freight or animals. If the owner of a station wagon seeks to register such vehicle as a motor truck he should be required to make an Affidavit that the vehicle shall be primarily used for the transportation of commodities, merchandise, produce, freight or animals".

4. CHARITABLE ORGANIZATIONS

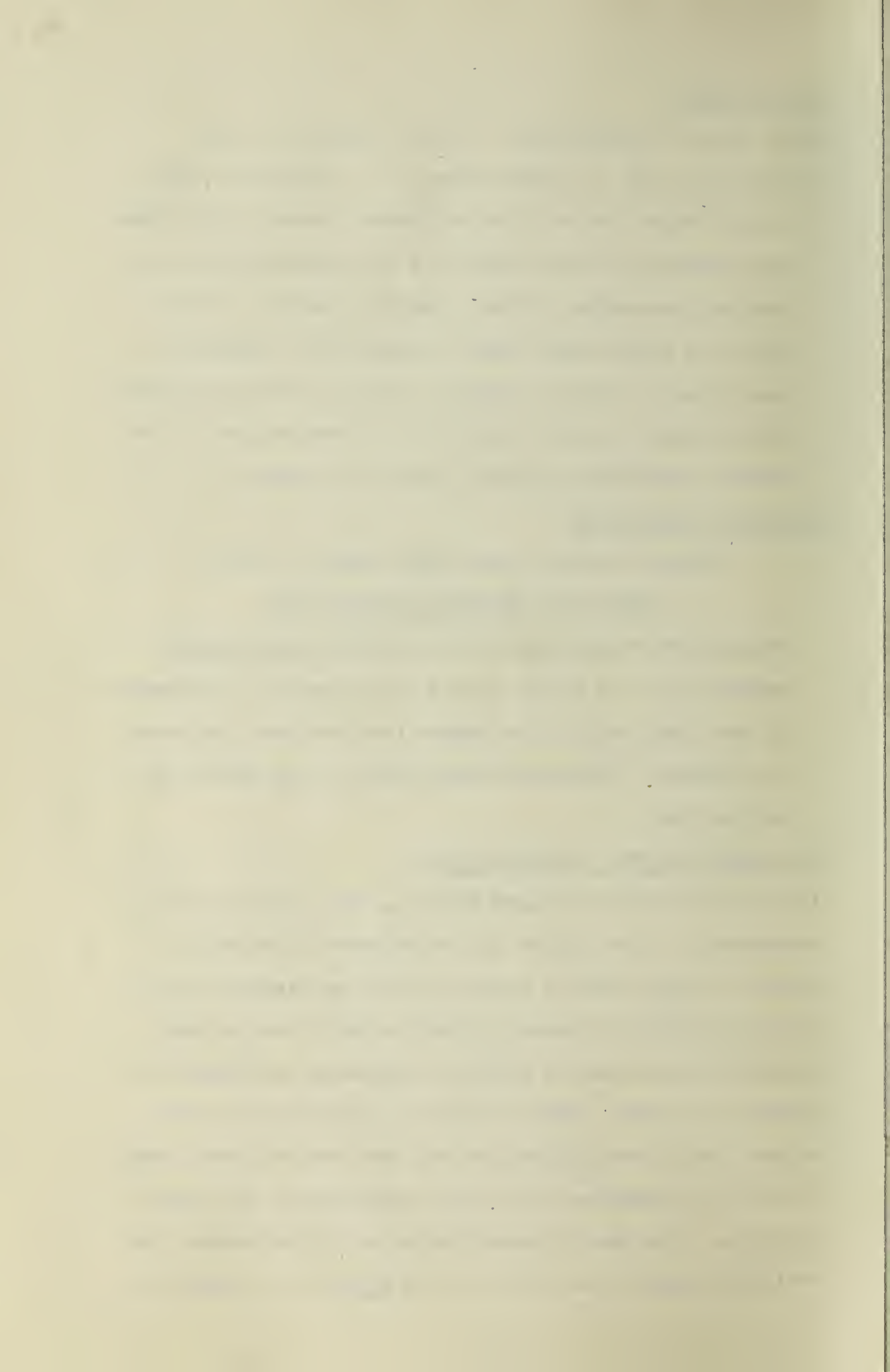
Attorney General's letter dated January 17, 1950

OPERATION OF CHARITABLE ORGANIZATIONS

"Chapter 208, Montana Session Laws of 1949, does not grant exemption from the use tax thereof to any person or organization of this State, and it is my opinion that motor vehicles owned and operated by charitable organizations are not exempt from said use tax".

5. CARS REGISTERED FROM YELLOWSTONE PARK

Attorney General's letter dated March 14, 1950, states that "in consideration of the right to use the highways of the State of Montana \*\*\* there shall be imposed upon all new passenger motor vehicles for which a license is sought and which have not been otherwise assessed and not subject to assessment and taxation in Montana, a use tax". Since the tax is a use tax and not an ad valorem tax, it is my opinion that the fact that the owners thereof reside in Yellowstone Park is not controlling in the instant situation. A use tax is imposed for the use of the highways, and vehicles in question are subject to the \$32.00 tax in addition to



the \$3.00 tax.

6. EXEMPTION FROM USE TAX

A. Taxicabs and busses used for hire in the transportation of passengers within a radius of two (2) miles of the city limits of incorporated towns only, shall be exempt from all motor vehicle use taxes. Owners or operators of such vehicles shall file Affidavits with the County Treasurer as proof that the vehicle is eligible for exemption.

Opinion No. 70 -- Volume Number 23 -- November 19, 1949

MOTOR VEHICLES - TAXATION, NEW PASSENGER MOTOR VEHICLES ON WHICH

NO PROPERTY TAX HAS BEEN PAID ARE SUBJECT TO USE TAX

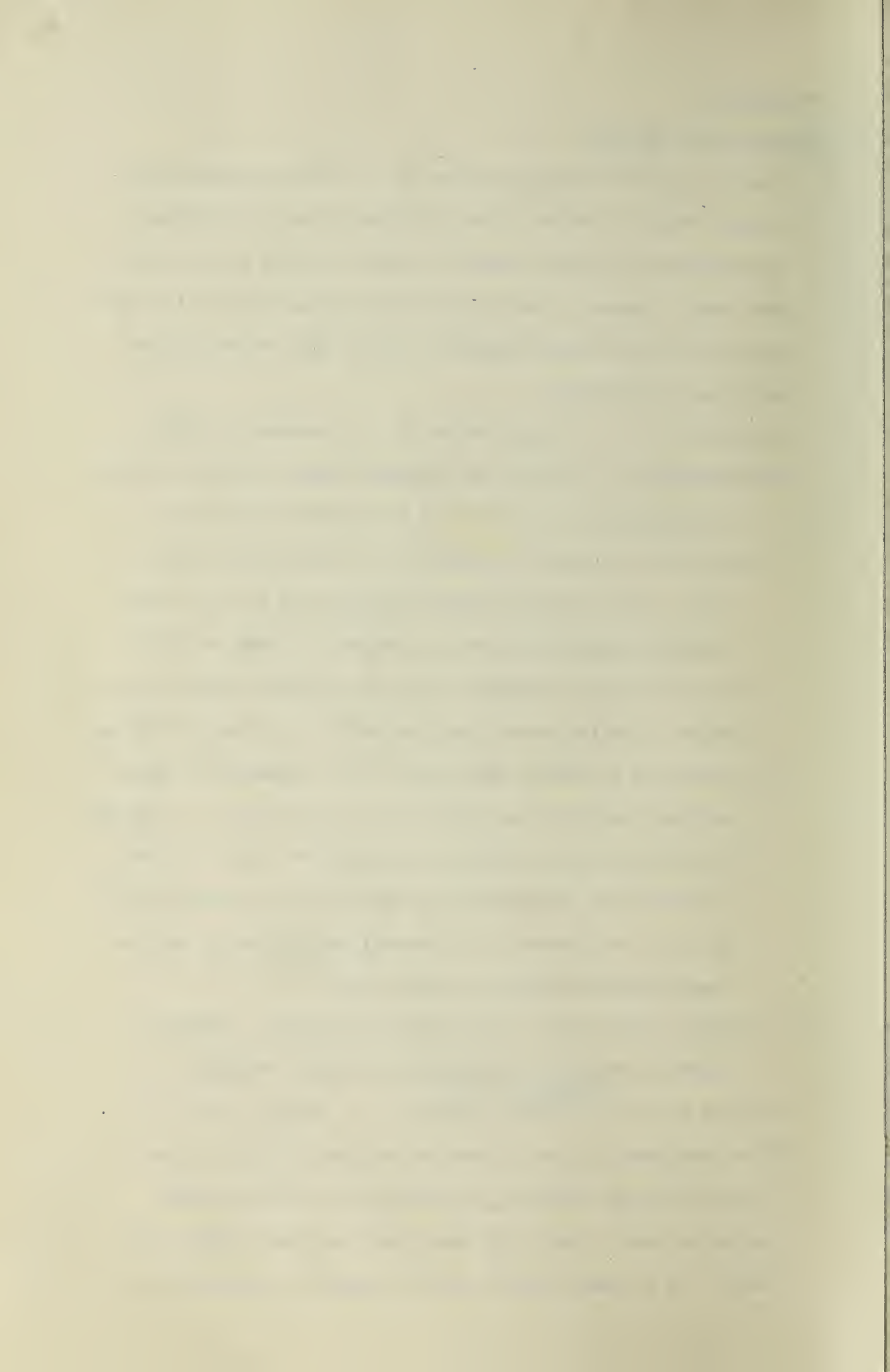
1. "The use tax imposed by Section 3A of Chapter 208, Laws of 1949, on new passenger motor vehicles which have not been otherwise assessed and are not subject to taxation in the State of Montana applies to all such vehicles which are required to be registered and licensed in the State of Montana.
2. Section 12 of Chapter 208, Laws of 1949, exempts all motor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within two miles from such limits from the operation of the act. This exemption is general and applies to all the fees and taxes imposed by Chapter 208".

B. SOLDIERS' AND SAILORS' CIVIL RELIEF ACT TAXATION - STATE OF

MONTANA, POLITICAL SUBDIVISIONS THEREOF - VETERANS

Opinion No. 42 -- <sup>Exempt from</sup> Volume Number 21 -- May 24, 1945

The provisions of the act were established to protect the service men from suffering hardship due to taxation while serving a tour of duty in states other than their legal residence. It has been pointed out that a service man billeted



<sup>a</sup>  
in the State of Montana who has not paid ~~personal property or use~~  
tax on a motor vehicle within the State of his legal residence  
would be subject to pay such tax at the time application for a  
motor vehicle license was made in this state. <sup>of Montana</sup> However, if the  
service man has an automobile on which he has paid a ~~property~~ tax  
without the state, verified by license plates or other evidence,  
the vehicle would not be subject to the ~~use~~ tax or registration <sup>new passenger motor vehicle</sup>  
fees in Montana.

### TRUCKS, TRACTORS AND BUSES

1. THE USE TAX FOR TRUCKS, TRAILERS AND BUSES shall be based on the  
manufacturers' rated capacity as set forth by the registration laws.  
Trucks will be assessed according to the fees set forth by law.

#### A. FEES FOR TRUCKS, TRAILERS AND BUSES

1. On or after July 1, 1951, there will be no reduction of  
the Motor Vehicle Use Tax on trucks, trailers or busses,  
as in the case of the regular Registration Laws.

#### Tractors, Trucks or Bus Use Tax Fees

|                                                 |         |
|-------------------------------------------------|---------|
| 1 ton or under                                  | \$ 5.00 |
| Over 1 ton up to & including $1\frac{1}{2}$ ton | 10.00   |
| Over $1\frac{1}{2}$ ton up to & including 2 ton | 22.50   |
| Over 2 ton up to & including 3 ton              | 37.50   |
| Over 3 ton up to & including 5 ton              | 60.00   |
| Over 5 ton and over                             | 100.00  |

- B. THE FEE FOR THE USE OF THE HIGHWAYS of the State of Montana  
imposed by Section 3 of Chapter 208, Laws of 1949, upon out-  
of-state trucks, trailers and semi-trailers do not apply if  
such vehicles are lawfully registered and licensed in a  
country, state or territory which has a reciprocity agree-  
ment with the State of Montana.





C. RECIPROCITY shall be granted to those vehicles which are considered exempt under the Motor Vehicle Registration Laws.

Opinion No. 40 -- Volume Number 23 -- July 23, 1949

TAXATION - SCHOOL DISTRICTS - SCHOOL BUSES

EXEMPTION FROM TAXATION

1. "Chapter 208, Montana Session Laws of 1949, which imposes a use tax upon trucks, trailers, semi-trailers, and automobiles operating over and upon the highways of the State of Montana does not apply to (A) School busses owned by a school district, (B) School busses owned by a private individual and used exclusively for the purpose of transporting school children.
2. Chapter 208, Montana Session Laws of 1949 does apply to school busses owned by a private individual and used partly for the transportation of school children and partly for other purposes".



|                                                   | X-1                                      | X-2                          | X-3                                      | X-4                                      | X-5                                        | X-6            |
|---------------------------------------------------|------------------------------------------|------------------------------|------------------------------------------|------------------------------------------|--------------------------------------------|----------------|
| 0 - Full Reciprocity. No fees due<br>X See Page 8 | Private Passenger or Commercial Vehicles | Principal Place of Operation | Commercial Vehicles Operating Interstate | Commercial Vehicles Operating Intrastate | Gainful Employment - Residence Established | Dealers Plates |
| <u>STATE</u>                                      |                                          |                              |                                          |                                          |                                            |                |
| Alabama                                           | 0-30 da.                                 | X-2                          | 0                                        | X-4                                      | 30da. X-5                                  | 0              |
| California                                        | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Colorado                                          | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Connecticut                                       | -                                        | X-2                          | 0                                        | X-4                                      | 6 Mo. X-5                                  | 0              |
| Delaware                                          | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Florida                                           | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Idaho                                             | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| × Illinois                                        | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Indiana                                           | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| × Iowa                                            | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Kansas                                            | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Kentucky                                          | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| × Louisiana                                       | 0                                        | X-2                          | 0                                        | X-4                                      | 30da. X-2                                  | 0              |
| Massachusetts                                     | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Minnesota                                         | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Nebraska                                          | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Nevada                                            | 0                                        | X-2                          | 0                                        | X-4                                      | X-5                                        | No. Recip.     |
| New Hampshire                                     | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| × New Jersey                                      | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| New Mexico                                        | 0                                        | X-2                          | 0-30da                                   | X-4                                      | X-5                                        | 0              |
| North Carolina                                    | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| North Dakota                                      | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Ohio                                              | 0                                        | X-2                          | 0                                        | X-4                                      | 30da. X-2                                  | 0              |
| Oklahoma                                          | 0                                        | X-2                          | 2 trips No                               | X-4                                      | X-2                                        | 0              |
| Oregon                                            | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Pennsylvania                                      | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| Rhode Island                                      | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| South Carolina                                    | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| South Dakota                                      | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |
| × Texas                                           | 0                                        | X-2                          | 0                                        | X-4                                      | 30da. X-2                                  | 0              |
| Washington                                        | 0                                        | X-2                          | 0                                        | 0-X-2                                    | X-2                                        | 0              |
| Wyoming                                           | 0                                        | X-2                          | 0                                        | X-4                                      | X-2                                        | 0              |

CANADA

|              |   |     |                        |     |     |        |
|--------------|---|-----|------------------------|-----|-----|--------|
| Saskatchewan | 0 | X-2 | $\frac{1}{2}$ reg. fee | X-4 | X-5 | 0-X-5* |
|--------------|---|-----|------------------------|-----|-----|--------|



- O --- FULL RECIPROCITY -- No fees due unless noted for time limit.
- X-1 - FULL RECIPROCITY except for time limit as noted.
- X-2 - Principal place of operation defined as follows: Vehicles must procure license plates in the State in which the vehicle is principally used. (Example -- A car licensed in Washington and being used in Montana. If the principal place of operation is Washington, then no Montana plates are needed. However, if the vehicle is principally used in Montana, then Montana plates must be secured.)
- X-3 - IF SYMBOL "O" IS USED, full reciprocity is granted. Where "O" and a number of days are given that constitutes the time limit Reciprocity is granted.
- X-4 - WHERE REFERENCE IS MADE TO X-4, no Reciprocity is granted by that State, and therefore Montana cannot grant Reciprocity for the operation of the vehicle in this State.
- X-5 - REFERENCE TO X-5 is No Reciprocity except as time limit noted. Reference to any other Symbol is to be regarded under that Symbol. \*No Reciprocity granted for business enterprise.
- X-6 - FULL RECIPROCITY except as noted.

This information pertains to the use of license plates only.

Full Reciprocity on license plates is granted to all chartered busses for schools, religious organizations, and charitable institutions, provided they are licensed from one of the States listed.

This form gives the general information only -- for specific information on any State listed or on vehicles from other States, WRITE, WIRE OR PHONE the Registrar of Motor Vehicles at Deer Lodge, Montana.

\*PRIVATE PASSENGER cars from all States, if not being used for gainful enterprise or operated for hire should be granted full Reciprocity.



TRAILERS AND SEMI-TRAILERS

1. FEE AS SET FORTH by law and shown in the following tabulation will be assessed on all units as registered and based on the Manufacturers' rated capacity.

TRAILERS AND SEMI-TRAILER USE TAX FEE

|                                    |        |
|------------------------------------|--------|
| 1 ton and under                    | 2.00   |
| Over 1 ton up to & including 2 ton | 15.00  |
| Over 2 ton and less than 3 ton     | 25.00  |
| 3 ton and less than 4 ton          | 30.00  |
| 4 ton up to and including 5 ton    | 35.00  |
| Over 5 ton capacity                | 100.00 |

- A. TRAILERS UNDER 1000# are subject to the two dollar (\$2.00) use tax.
- B. HOUSE TRAILERS cannot be taxed on gross unit weight and as there is no manufacturers' rated capacity they will be subject to a use tax of \$2.00 for all house trailers regardless of size.
- C. SPECIAL TYPES OF TRAILERS such as oil and gas equipment, farm trailers, trailers hauling road machinery or bridge materials and others now enjoying special rates on license fees will pay the regular tax as set forth under Section 3 of Chapter 208, Session Laws of 1949.
- D. HOME MADE TRAILERS OVER 1000# will be taxed on the same capacity rating as established by the Assessor at the time they are assessed for property tax and license.
- E. RECIPROACITY will be granted as set forth by law and as shown in the listing under trucks.
1. Opinion No. 70 -- Volume Number 23 -- November 19, 1949  
"The fee for the use of the highways of the State of Montana imposed by Section 3 of Chapter 208, Laws of 1949, upon out-of-state trucks, trailers and semi-trailers do not





apply if such vehicles are lawfully registered and licensed in a country, state or territory which has a reciprocity agreement with the State of Montana.

2. Opinion No. 80 -- Volume Number 23 -- January 11, 1950

1. "That if a motor vehicle which is in the hands of a dealer prior to January 1, and upon which the dealer pays the property tax as provided in Section 53-114, Revised Codes of Montana, 1947, is sold subsequent to January 1 the purchaser is not required to pay the use tax provided in Section 3A, Chapter 208, Session Laws of 1949.

2. That the 5% of the tax collected and retained by the County Treasurer under the provisions of Section 7, Chapter 208, Session Laws of 1949, can only be expended by the County Treasurer in conformity with the County Budget Law and under appropriations detailed in the County Budget".

F. ON OR AFTER JULY 1, 1951, there will be no reduction of the Motor Vehicle Use Tax on trailers or semi-trailers as in the case of the regular Registration Laws.

#### TEMPORARY USE TAX LICENSES

1. TRUCKS, TRAILERS AND SEMI-TRAILERS for out of state units not registered and licensed in the State of Montana, shall be required to have a temporary license based on the rates set forth as follows:

#### MOTOR VEHICLE USE TAX FEES FOR TEMPORARY TRUCKS, TRACTORS, TRAILERS OR SEMI-TRAILERS

|                             |         |         |
|-----------------------------|---------|---------|
| 5 ton for 10 days           |         | \$ 5.00 |
| Over 5 ton including 10 ton | 10 days | 10.00   |
| 10 tons or over             | 10 days | 20.00   |

All units may secure license

3 months operation 25% of regular Motor Vehicle Use Tax

6 months operation 50% of regular Motor Vehicle Use Tax



- A. TEMPORARY LICENSES are based on pay loads and not manufacturers' rated capacity. This tax will apply to those vehicles registered on form MV-3, "FOR REGISTRATION PURPOSES ONLY".

OTHER UNITS NOT TAXABLE

MOTOR CYCLES, SCOOTERS, BICYCLES, ETC., are not subject to the Use Tax as set forth in Chapter 208 of the 1949 Session Laws.

DECALCOMANIA STICKERS

1. DECAL STICKERS will be issued all temporary licensed units for trucks, trailers and semi-trailers. Use decals serially as numbered and each decal must bear the license number and date of expiration that the license is issued for.
2. A DECAL STICKER shall and must be issued for each trailer registered under 1000# and that is not required to have a license plate. The words "under 1000#" will be inserted in the blank space for the license number and the expiration date of December 31, 1951 placed in the space provided.
  - A. TYPING OR LETTERING on decals should be in India waterproof ink. Instructions for placing the decals are printed on the reverse side of the Decal.
  - B. IN THE ISSUANCE OF DECALS it has been noted that for the calender year 1950, decals were not issued by many County Treasurers, and therefor units such as trailers under 1000# failed to display the decals as required by law. Stricter enforcement in the issuance and display of decals must be adhered to in 1951.



POLICING

SECTION 9 OF CHAPTER 208 DIRECTS THE HIGHWAY PATROL TO ENFORCE THE PROVISIONS OF THE LAW.

REPORTS

1. IT WILL BE NECESSARY that a report be submitted monthly covering the collection of fees for each category of the Revised Form MVUT-1. A copy of this report will be furnished to the State Treasurer, State Accountant, State Auditor and the State Highway Commission. The amount of tax transmitted to the State Treasurer will be reported as a lump sum on the last line of the regular Treasurer's report and a copy of the breakdown on Form MVUT - attached thereto. It is requested that the report be submitted NOT LATER THAN THE 15TH DAY OF THE MONTH following collections. The Vehicle Use Tax shall be reported on the last blank line of the Treasurer's report. Tax receipt forms and methods of accounting were covered in Circular Letter No. 204 issued by the office of the State Examiner.
2. SAMPLES OF FORM MVUT-1 REVISED are being submitted. The sample form denotes the method details are to be shown in the future for 1951. The "AMOUNT REFUNDED" has been added and in each case this amount will BE A MINUS QUANTITY FROM THE GRAND TOTAL, thus the two 95% and 5% units will be arrived at without additional computations.
3. OTHER INDEPENDENT ENTRIES AND ADJUSTMENTS shall be made as in the past, for those vehicles that have been over-taxed or under-taxed. Authority for such refunds is set forth in Title 84, Section 4176 of the Revised Codes of Montana of 1947.
4. REGISTRATION CARDS used by the Registrar of Motor Vehicles, for all new vehicles will carry separate spaces on the face of the



card to show the Use Tax and New Vehicle Property Tax and the information should be entered thereon. Renewal of registration will be accomplished with last year's registration certificate and it will be necessary that the amount of Use Tax be shown on the card for the benefit of the Registrar of Motor Vehicles. The County Treasurers will be furnished with a stamp for this purpose.

5. SUPPLIES OF REVISED FORMS MVUT-1 "Motor Vehicle Use Tax Reports" and Form MVUT-2, "Affidavit Covering Exemptions of Motor Vehicle Use Tax" along with the Decalcomania stickers to be used for the temporary 1951 licenses, will be forwarded to all County Treasurers.

6. METHODS OF REFUNDING A county "Affidavit For Refunds of Taxes" shall be issued by the County Clerk in duplicate for signature by the registrant. All refunds of the Motor Vehicle Use Tax ordered to be paid by the Board of County Commissioners shall be paid by the County Treasurer out of the general fund of the county or in this case may be withheld from the next month's payment to the State Treasurer and listed as shown on our sample MVUT-1 Form. A copy of the "Affidavit" must be submitted to the Highway Department Planning Survey. Such authority for refunds is set forth in Title 84, Section 4176 of the Revised Codes of Montana of 1947.

7. PROTESTED PAYMENTS are requested by this department to be listed on Form MVUT-1 and to be withheld from the totals until such time as these taxes are cleared and transferred to the Highway Fund, then they will be entered in the respective columns for "Number of Units" and "Amount of Fees", and showing the number of protested units added in each category.





STATE HIGHWAY COMMISSION  
OF MONTANA

FORM MVUT-1 REVISED JAN. 1, 1951

MONTHLY MOTOR VEHICLE USE TAX REPORT

HIGHWAY CASH ACCOUNT NO. 138

COUNTY OF SAMPLE MONTH SAMPLE YEAR 1951

| TYPE OF VEHICLE                                                                             | Tax Per Unit | Number of Units | Amount of Fees |
|---------------------------------------------------------------------------------------------|--------------|-----------------|----------------|
| <b>Passenger Car Use Tax</b>                                                                |              |                 |                |
| 1st six months <u>Protested 2</u>                                                           | \$ 3.00      | 10              | \$ 30.00       |
| 2nd six months                                                                              | 1.50         | 2               | 3.00           |
| <u>Total Passenger Car Use Tax</u>                                                          |              | 12              | 33.00          |
| <b>New Passenger Car Tax</b>                                                                |              |                 |                |
| 1st Quarter                                                                                 | 32.00        | 1               | 32.00          |
| 2nd Quarter                                                                                 | 24.00        |                 |                |
| 3rd Quarter                                                                                 | 16.00        | 2               | 32.00          |
| 4th Quarter                                                                                 | 8.00         |                 |                |
| <u>Total New Passenger Car Tax</u>                                                          |              | 3               | \$ 64.00       |
| <b>Truck Use Tax</b>                                                                        |              |                 |                |
| 1 ton capacity or under <u>Refund 1 @ \$5.00</u>                                            | 5.00         | 1               | 5.00           |
| Over 1 ton up to and including 1½ ton                                                       | 10.00        | 1               | 10.00          |
| Over 1½ ton up to and including 2 ton                                                       | 22.50        | 2               | 45.00          |
| Over 2 ton up to and including 3 ton                                                        | 37.50        | 2               | 75.00          |
| Over 3 ton up to and including 5 ton                                                        | 60.00        | 2               | 120.00         |
| Over 5 ton capacity <u>Add - Protested 2</u>                                                | 100.00       | 2               | 200.00         |
| <u>Total Truck Tax</u>                                                                      |              | 10              | \$ 455.00      |
| <b>Trailer and Semi-Trailer Use Tax</b>                                                     |              |                 |                |
| 1 ton capacity and under                                                                    | 2.00         | 2               | 4.00           |
| Over 1 ton up to and including 2 ton <u>Ref. 1 @ \$15.00</u>                                | 15.00        | 2               | 30.00          |
| Over 2 ton and less than 3 ton                                                              | 25.00        | 2               | 50.00          |
| 3 ton and less than 4 ton <u>1 Added Prev. Protest</u>                                      | 30.00        | 2               | 60.00          |
| 4 ton up to and including 5 ton                                                             | 35.00        | 2               | 70.00          |
| Over 5 ton                                                                                  | 100.00       | 2               | 200.00         |
| <u>Total Trailer and Semi-Trailer Tax</u>                                                   |              | 12              | \$ 414.00      |
| <b>Temporary Use Tax</b>                                                                    |              |                 |                |
| Truck, trailer or semi-trailer<br>5 ton pay load—10 days                                    | 5.00         | 2               | 10.00          |
| Truck, trailer or semi-trailer<br>Over 5 ton up to and including<br>10 ton pay load—10 days | 10.00        | 2               | 20.00          |
| Truck, trailer or semi-trailer<br>carrying 10 tons or more<br>for 10 days                   | 20.00        | 2               | 40.00          |
| Or 25% of regular tax as above for 3 months                                                 |              | -0-             | -0-            |
| Or 50% of regular tax as above for 6 months                                                 |              | -0-             | -0-            |
| <u>Total Temporary Use Tax</u>                                                              |              | 6               | 70.00          |
| <u>Amount Refunded</u>                                                                      |              | 2               | - 20.00        |
| <b>NET TOTAL MOTOR VEHICLE USE TAX</b>                                                      |              | 41              | \$ 1,016.00    |
| <u>Amount to State Highway Department (95%)</u>                                             |              |                 | 965.20         |
| <u>Amount to County Treasurer (5%)</u>                                                      |              |                 | 50.80          |

**Note:** This report is to be made in quadruplicate and 1 copy sent to each of the following: State Treasurer, State Accountant, State Auditor and State Highway Commission, Planning Survey.



STATE HIGHWAY COMMISSION  
STATE OF MONTANA

MONTHLY MOTOR VEHICLE USE TAX REPORT

AFFIDAVIT COVERING EXEMPTION OF MOTOR VEHICLE USE TAX

State of Montana,

County of \_\_\_\_\_

I, \_\_\_\_\_

residing at \_\_\_\_\_

being first duly sworn depose and say:

That I am \_\_\_\_\_ of \_\_\_\_\_  
(Official position) (Firm or corporation)

That on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, I (or the Firm Company, or Corporation I represent) request exemption of the following motor vehicle unit, described as follows: No. \_\_\_\_\_ Year \_\_\_\_\_ Make \_\_\_\_\_ Style \_\_\_\_\_

Engine No. \_\_\_\_\_ Serial No. \_\_\_\_\_ License year and No. \_\_\_\_\_

Title No. \_\_\_\_\_ because my/or the Firm Company or Corporation M. R. C. Permit

No. \_\_\_\_\_ does not allow travel more than two (2) miles beyond the incorporated city

limits of \_\_\_\_\_, Montana.  
(Name city or town)

That I make this affidavit for the purpose of establishing exemption to said motor vehicle use tax law under Chapter 208, of the 1949 Session Laws.

Signature \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

Notary Public for the State of Montana

Residing at \_\_\_\_\_, Montana

My Commission Expires \_\_\_\_\_

Note: This form to be made in duplicate and one copy must be submitted to the Montana State Highway Department, Planning Survey at Helena, Montana.

STATE HIGHWAY COMMISSION  
STATE OF MONTANA

MONTHLY MOTOR VEHICLE USE TAX REPORT

AFFIDAVIT COVERING EXEMPTION OF MOTOR VEHICLE USE TAX

State of Montana,

County of \_\_\_\_\_

I \_\_\_\_\_

residing at \_\_\_\_\_

being first duly sworn depose and say:

That I am \_\_\_\_\_

(Official position)

of \_\_\_\_\_

(Name of corporation)

That on the \_\_\_\_\_ day of \_\_\_\_\_

19\_\_\_\_, I (or the Firm

Company, or Corporation) represent and request exemption of the following motor vehicle unit described

as follows: No. \_\_\_\_\_

Year \_\_\_\_\_

Make \_\_\_\_\_

Style \_\_\_\_\_

Engine No. \_\_\_\_\_

Serial No. \_\_\_\_\_

License year and No. \_\_\_\_\_

Title No. \_\_\_\_\_

because my (or the Firm Company, or Corporation) M. R. C. Permit

No. \_\_\_\_\_

does not allow travel more than (2) miles beyond the incorporated city

limits of \_\_\_\_\_

Montana

That I make this affidavit for the purpose of obtaining exemption to said motor vehicle use tax under Chapter 202 of the 1955 Session Laws.

Signature \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_

day of \_\_\_\_\_

19\_\_\_\_

Notary Public for the State of Montana

Residing at \_\_\_\_\_

Montana

My Commission Expires \_\_\_\_\_

Note: This form to be made in duplicate and one copy must be submitted to the Montana State Highway Department, Planning Bureau at Helena, Montana.

COMPARISON OF REGISTRATION AND USE TAX FEES

| <u>REGISTRATION FEES</u>                           |          | <u>USE TAX</u>                                               |          |
|----------------------------------------------------|----------|--------------------------------------------------------------|----------|
| <u>Passenger Cars</u>                              |          | <u>Passenger Cars</u>                                        |          |
| 2850 and under                                     | \$ 5.00: | 1st 6 mo. All Models                                         | \$ 3.00  |
| Over 2850                                          | 10.00:   | 2nd 6 mo. All Models                                         | 1.50     |
| <u>New Passenger Cars</u>                          |          | <u>New Passenger Cars</u>                                    |          |
| None                                               |          | Property Use Tax                                             |          |
|                                                    |          | 1st Quarter                                                  | \$ 32.00 |
|                                                    |          | 2nd Quarter                                                  | 24.00    |
|                                                    |          | 3rd Quarter                                                  | 16.00    |
|                                                    |          | 4th Quarter                                                  | 8.00     |
| <u>Tractors or Trucks or Busses</u>                |          | <u>Tractors or Trucks or Busses</u>                          |          |
| 1 ton or under                                     | \$ 5.00: | 1 ton or under                                               | \$ 5.00  |
| Over 1 ton up to & inc. 1½ ton                     | 10.00:   | Over 1 ton up to & inc. 1½ ton                               | 10.00    |
| Over 1½ ton up to & inc. 2 ton                     | 22.50:   | Over 1½ ton up to & inc. 2 ton                               | 22.50    |
| Over 2 ton and less than 3 ton                     | 37.50:   | Over 2 ton up to & inc. 3 ton                                | 37.50    |
| 3 ton and less than 5 ton                          | 60.00:   | Over 3 ton up to & inc. 5 ton                                | 60.00    |
| 5 ton and over                                     | 200.00:  | Over 5 ton and over                                          | 100.00   |
| <u>Trailers and Semi-Trailers</u>                  |          | <u>Trailers and Semi-Trailers</u>                            |          |
| Over 1,000 # to 1 ton                              | 2.00:    | 1 ton and under                                              | 2.00     |
| Over 1 ton and less than 2 ton                     | 15.00:   | Over 1 ton up to & inc. 2 ton                                | 15.00    |
| Over 2 ton and less than 3 ton                     | 20.00:   | Over 2 ton and less than 3 ton                               | 25.00    |
| Over 3 ton and less than 4 ton                     | 25.00:   | 3 ton and less than 4 ton                                    | 30.00    |
| Over 4 ton and less than 5 ton                     | 30.00:   | 4 ton up to & inc. 5 ton                                     | 35.00    |
| Over 5 ton capacity                                | 200.00:  | Over 5 ton capacity                                          | 100.00   |
| <u>Temporary Trucks, Trailers or Semi-Trailers</u> |          | <u>Temporary Trucks, Tractors, Trailers or Semi-Trailers</u> |          |
| None                                               |          | 5 ton for 10 days                                            | 5.00     |
|                                                    |          | Over 5 ton inc. 10 ton 10 days                               | 10.00    |
|                                                    |          | 10 tons or over 10 days                                      | 20.00    |
|                                                    |          | All units may secure license                                 |          |
|                                                    |          | 3 months operation 25% of regular Tax as above               |          |
|                                                    |          | 6 months operation 50% of regular Tax as above               |          |



AN ACT TO PROVIDE FOR A TAX ON TRUCKS, TRAILERS AND SEMI-TRAILERS, AND AUTOMOBILES OPERATING OVER AND UPON THE HIGHWAYS OF THE STATE OF MONTANA AND A TAX ON NEW PASSENGER MOTOR VEHICLES ON WHICH NO PROPERTY TAX HAS BEEN PAID AND FOR WHICH THE PURCHASER THEREOF SEEKS TO HAVE LICENSED IN THE STATE OF MONTANA; PROVIDING FOR THE RATE OF SUCH TAX; PROVIDING FOR THE COLLECTION THEREOF BY THE COUNTY TREASURERS OF THE RESPECTIVE COUNTIES IN THE STATE OF MONTANA; PROVIDING FOR THE DEPOSIT OF 95% OF THE PROCEEDS OF SAID TAX IN THE STATE HIGHWAY GENERAL FUND IN THE STATE TREASURY; PROVIDING FOR BLANKS TO BE PROVIDED TO THE COUNTY TREASURERS BY THE MONTANA HIGHWAY COMMISSION; PROVIDING FOR RECIPROCITY AS PROVIDED IN SECTION 1760.7 OF REVISED CODES OF MONTANA, 1935, AS AMENDED BY CHAPTER 93 LAWS OF THE TWENTY-SIXTH LEGISLATIVE ASSEMBLY OF MONTANA, 1939 AND CHAPTER 296 OF THE THIRTIETH LEGISLATIVE ASSEMBLY OF MONTANA, 1947; PROVIDING FOR EXCEPTIONS FOR MOTOR VEHICLES OPERATING FOR HIRE EXCLUSIVELY WITHIN LIMITS OF INCORPORATED CITIES OR TOWNS OR WITHIN TWO MILES OF SUCH LIMITS; PROVIDING FOR THE RETENTION OF 5% OF SAID TAX BY THE SAID COUNTY TREASURERS; PROVIDING FOR THE ENFORCEMENT OF THE ACT AND PENALTIES FOR THE VIOLATION THEREOF; PROVIDING FOR THE EFFECTIVE DATE OF THE ACT.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. That in consideration of the right to use the highways of the State of Montana and from and after the 1st day of January, 1950, there shall be imposed upon all trucks operating over and upon the highways of the State of Montana a tax based upon the following table:

- For trucks of one (1) ton capacity or under, five dollars (\$5.00);
- For trucks of over one (1) ton and up to and including one and one-half ( $1\frac{1}{2}$ ) ton capacity, ten dollars (\$10.00);
- For trucks over one and one-half ( $1\frac{1}{2}$ ) ton and up to and including two (2) ton capacity, twenty-two dollars and fifty cents (\$22.50);
- For trucks over two (2) ton and less than three (3) ton capacity, thirty-seven dollars and fifty cents (\$37.50); 1/
- For trucks over three (3) ton capacity up to five (5) ton capacity, sixty dollars (\$60.00); 2/
- For trucks over five (5) ton capacity, one hundred dollars (\$100.00).

That in consideration of the right to use the highways of the State of Montana and from and after the 1st day of January, 1950, there shall be imposed upon all trailers and semi-trailers operating over and upon the highways of the State of Montana a tax based on the following table:

- For trailers and semi-trailers of one (1) ton capacity and under, two dollars (\$2.00);





For trailers and semi-trailers over one (1) ton up to and including two (2) ton capacity, fifteen dollars (\$15.00);

For trailers and semi-trailers over two (2) ton and less than three (3) ton capacity, twenty-five dollars (\$25.00);

For trailers and semi-trailers of three (3) ton and less than four (4) ton capacity, thirty dollars (\$30.00);

For trailers and semi-trailers of four (4) ton up to five (5) ton capacity, thirty-five dollars (\$35.00); 3/

For trailers and semi-trailers over five (5) ton capacity one hundred dollars (\$100.00).

Section 2. The size of the truck, trailer or semi-trailer mentioned in the foregoing section of this act shall be determined by the model or other designation or classification put on said truck, trailer or semi-trailer by the manufacturer.

Section 3. That in consideration of the right to use the highways of the State of Montana and from and after the first day of January, 1950, there shall be imposed upon all automobiles required to be registered under Section 1759, Revised Codes of Montana, 1935, as amended, used by any company, corporation, partnership, individual, or business association, operating over or upon the highways of the State of Montana, a tax for highway maintenance purposes of three dollars (\$3.00) per vehicle, provided that when such automobile is originally registered under Section 1759, Revised Codes of Montana, 1935, as amended, after June 30 of the year for which application is made, the tax for highway maintenance purposes shall be one dollar and fifty cents (\$1.50) per vehicle.

Owners or operators of out-of-state trucks, trailers and semi-trailers which are not registered and licensed in the State of Montana under the provisions of Section 1759, Revised Codes of Montana, 1935, as amended, if no annual license is applied for under the provisions of this act, shall apply for a temporary license based upon the following table:

A truck, trailer or semi-trailer carrying a pay-load of five (5) tons for ten (10) days, five dollars (\$5.00);

A truck, trailer or semi-trailer carrying over five (5) tons and up to and including ten (10) tons for ten (10) days, ten dollars (\$10.00);

A truck, trailer, or semi-trailer carrying ten (10) tons or more for ten (10) days, twenty dollars (\$20.00) or all trucks, trailers or semi-trailers may secure a license for three (3) months for twenty-five per cent (25%) of the regular tax set forth in Section 1 of this act; or for six (6) months for fifty per cent (50%) of the regular tax set forth in said Section 1.

Section 3-A. That in consideration of the right to use the highways of the State of Montana and from and after the passage and approval of this act, there shall be imposed upon all new passenger motor vehicles for which a license is sought and which have not been otherwise assessed and not subject to assessment and taxation in Montana, an use tax as follows: If purchased between January 1, and April 1 in \_\_\_\_\_ year, a



tax of thirty-two dollars (\$32.00); if purchased between April 1 and July 1 in any year, a tax of twenty-four dollars (\$24.00); if purchased between July 1 and October 1, in any year, a tax of sixteen dollars (\$16.00); and if purchased between October 1 and December 31, in any year, a tax of eight dollars (\$8.00). The tax herein provided for shall not be imposed or collected from the purchaser of any new passenger motor vehicle on which a property tax as now provided by law, has been imposed and paid.

Section 4. Residents of the State of Montana who own trucks, trailers, or semi-trailers or new passenger automobiles and operate the same upon the highways of the State of Montana shall at the time they make application for their Montana license as provided for in Section 1759, Revised Codes of Montana, 1935, as amended, also make application to the County Treasurer for a license under this act and shall pay the fees herein prescribed.

Section 5. Non-resident trucks, trailers and semi-trailers shall immediately upon their arrival in the State of Montana go to the nearest County Treasurer's office open for the transaction of business and secure the license and pay the fees as in this act prescribed.

Section 6. It shall be the duty of the Montana State Highway Commission to furnish all County Treasurers with the following:

1. Blank application forms, outlining and providing for the information needed in each classification of registration required.
2. Registration or license certificates in such form as is determined most suitable by the Montana Highway Commission.
3. Such other forms, stickers, certificates or blanks as in the opinion of the Montana Highway Commission are deemed necessary to best carry out the provisions of this act.

Section 7. Each County Treasurer in the State of Montana at the time application is made for a license under this act, shall retain 5% of the license so collected for the cost of administering this act and the remaining 95% shall be remitted monthly to the State Treasurer of the State of Montana for deposit in the State Highway general fund on forms to be furnished the County Treasurers by the State Highway Commission of the State of Montana.

Section 8. The annual license for every truck, trailer or semi-trailer or automobile registered under this act shall expire on December 31 of each year and shall be renewed annually upon application and payment of the fees as herein provided. The certificate of registration or license issued hereunder shall be valid only for the period for which issued, and is not transferable to another truck, trailer or semi-trailer or automobile but is transferable upon the transfer of title or interest of the legal owner of the truck, trailer or semi-trailer or automobile.

Section 9. Any owner or operator of a truck, trailer, or semi-trailer or automobile who uses or operates the same upon the highways of the State of Montana without having paid the fee prescribed by this act shall upon conviction thereof be deemed guilty of a misdemeanor and punished by a fine of not more than \$300.00 or by a sentence of not more than 60 days in the county jail or both.



Section 10. It shall be the duty of the Montana state highway patrol to enforce the provisions of this act and each member thereof is hereby instructed to make examinations and inspections of trucks, trailers and semi-trailers, or automobiles operating upon the highways in this state, to ascertain whether or not the provisions of this law have been complied with.

Section 11. Reciprocity shall be granted, notwithstanding anything to the contrary herein, in accordance with Section 1760.7 as amended by Chapter 93 of the laws of the twenty-sixth legislative assembly of Montana of 1939, and as amended by Chapter 296 of the laws of the thirtieth legislative assembly of Montana of 1947.

Section 12. Motor vehicles operating exclusively for transportation of persons for hire within the limits of incorporated cities or towns and within two miles from such limits shall be exempt from the provisions of this act.

Section 13. This act shall be in full force and effect from and after the first day of January, 1950, and continue in full force and effect until December 31, 1951.

Approved March 9, 1949.

#### SUPPLEMENTAL INTERPRETATIONS

- 1/ For trucks over two (2) ton up to and including three (3) ton capacity, thirty-seven dollars and fifty cents (\$37.50)
- 2/ For trucks over three (3) ton capacity up to and including five (5) ton capacity, sixty dollars (\$60.00)
- 3/ For trailers and semi-trailers of four (4) ton up to and including five (5) ton capacity, thirty-five dollars (\$35.00).





